

United States



of America

**Department of the Treasury
Internal Revenue Service**

Date: February 15, 2019

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed is a true copy of the Form 1040, U. S. Individual Income Tax Return for James D Pieron, SSN: [REDACTED], for tax period 2001, consisting of five (5) pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

[REDACTED]
Paul Crowley Supervisory Investigative Analyst
Internal Revenue Service-Criminal Investigation
Southern Area Scheme Development Center
Delegation Order 11-5



Catalog Number 19002E

LAC 02/15/19

**GOVERNMENT
EXHIBIT**

34

Form **2866** (Rev. 09-1997)

2022133907701-9

Form 1040 Department of the Treasury—Internal Revenue Service **2001** (99) IRS Use Only—Do not write or staple in this space.

Label (See instructions on page 19.) Use the label. Otherwise, please print or type.

OMB No. 1545-0074

For the year Jan. 1-Dec. 31, 2001, or other tax year beginning , 2001, ending , 20

Your first name and initial: **James D.** Last name: **Pieron** Your social security number: **[REDACTED]**

If a joint return, spouse's first name and initial: Last name: Spouse's social security number: **[REDACTED]**

Home address (number and street). If you have a P.O. box, see page 19. Apt. no.: **112 Universitatstrasse**

City, town or post office, state, and ZIP code. If you have a foreign address, see page 19. **Zurich, Switzerland 8006**

Important! You must enter your SSN(s) above.

Filing Status

1 ☒ Single

2 ☐ Married filing joint return (even if only one had income)

3 ☐ Married filing separate return. Enter spouse's social security no. above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See page 19.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child (year spouse died ▶). (See page 19.)

Exemptions

6a ☒ Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a

b ☐ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 20)
KANSAS CITY STATUTE				
NOV 07 2009				
RECEIVED				

d Total number of exemptions claimed: **1**

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 **40,053**

8a Taxable interest. Attach Schedule B if required **8a**

b Tax-exempt interest. Do not include in taxable income **8b**

9 Ordinary dividends. Attach Schedule B if required **9**

10 Taxable refunds, credits, or offsets on state and local income taxes (see page 22) **10**

11 Alimony received **11**

12 Business income or loss. Attach Schedule C or C-EZ **12**

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ **13**

14 Other gains or (losses). Attach Form 4797 **14**

15a Total IRA distributions **15a** b Taxable amount (see page 23) **15b**

16a Total pensions and annuities **16a** b Taxable amount (see page 23) **16b**

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E **17**

18 Farm income or (loss). Attach Schedule F **18**

19 Unemployment compensation **19**

20a Social security benefits **20a** b Taxable amount (see page 25) **20b**

21 Other income. List type and amount (see page 27) **21**

22 Add the amounts in the far right column for lines 7 through 21. This is your total income **40,053**

Adjusted Gross Income

23 IRA deduction (see page 28) **23**

24 Student loan interest deduction (see page 28) **24**

25 Archer MSA deduction. Attach Form 8853 **25**

26 Moving expenses. Attach Form 3903 **26**

27 One-half of self-employment tax. Attach Schedule SE **27**

28 Self-employed health insurance deduction (see page 30) **28**

29 Self-employed SEP, SIMPLE, and qualified plans **29**

30 Penalty on early withdrawal of savings **30**

31a Alimony paid b Recipient's SSN **31a**

32 Add lines 23 through 31a **32**

33 Subtract line 32 from line 22. This is your adjusted gross income **40,053**

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 72. Cat. No. 119208 Form **1040** (2001)

DELINQUENT RETURN

NOV 14 2009
2:58 PM
CLEAR

If more than six dependents, see page 20.

Attach Forms W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 21.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

KB

Form 1040 (2001)

Page 2

Tax and Credits**Standard Deduction for—**

- People who checked any box on line 35a or 35b or who can be claimed as a dependent, see page 31.
- All others:

Single, \$4,550
Head of household, \$6,650
Married filing jointly or Qualifying widow(er), \$7,600
Married filing separately, \$3,900

34	Amount from line 33 (adjusted gross income)	34	40,053
35a	Check if: <input type="checkbox"/> You were 65 or older, <input type="checkbox"/> Blind; <input type="checkbox"/> Spouse was 65 or older, <input type="checkbox"/> Blind. Add the number of boxes checked above and enter the total here. ▶ 35a		
b	If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 31 and check here. ▶ 35b <input type="checkbox"/>		
36	Itemized deductions (from Schedule A) or your standard deduction (see left margin).	36	4,550
37	Subtract line 36 from line 34	37	35,503
38	If line 34 is \$99,725 or less, multiply \$2,900 by the total number of exemptions claimed on line 6d. If line 34 is over \$99,725, see the worksheet on page 32	38	2,900
39	Taxable income. Subtract line 38 from line 37. If line 38 is more than line 37, enter -0-	39	33,603
40	Tax (see page 33). Check if any tax is from a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	40	5,866
41	Alternative minimum tax (see page 34). Attach Form 6251	41	
42	Add lines 40 and 41	42	5,866
43	Foreign tax credit. Attach Form 1116 if required	43	5,279
44	Credit for child and dependent care expenses. Attach Form 2441	44	
45	Credit for the elderly or the disabled. Attach Schedule R	45	
46	Education credits. Attach Form 8863	46	
47	Rate reduction credit. See the worksheet on page 36	47	
48	Child tax credit (see page 37)	48	
49	Adoption credit. Attach Form 8839	49	
50	Other credits from: a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8396 c <input type="checkbox"/> Form 8801 d <input type="checkbox"/> Form (specify)	50	
51	Add lines 43 through 50. These are your total credits	51	5,279
52	Subtract line 51 from line 42. If line 51 is more than line 42, enter -0-	52	587

Other Taxes

53	Self-employment tax. Attach Schedule SE	53	
54	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	54	
55	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required	55	
56	Advance earned income credit payments from Form(s) W-2	56	
57	Household employment taxes. Attach Schedule H	57	
58	Add lines 52 through 57. This is your total tax	58	587

Payments

If you have a qualifying child, attach Schedule EIC.

59	Federal income tax withheld from Forms W-2 and 1099	59	692
60	2001 estimated tax payments and amount applied from 2000 return	60	
61a	Earned income credit (EIC)	61a	
b	Nontaxable earned income	61b	
62	Excess social security and RRTA tax withheld (see page 51)	62	
63	Additional child tax credit. Attach Form 8812	63	
64	Amount paid with request for extension to file (see page 51)	64	
65	Other payments. Check if from a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136	65	
66	Add lines 59, 60, 61a, and 62 through 65. These are your total payments	66	692

Refund

Direct deposit? See page 51 and fill in 68b, 68c, and 68d.

67	If line 66 is more than line 58, subtract line 58 from line 66. This is the amount you overpaid	67	105
68a	Amount of line 67 you want refunded to you	68a	105
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
69	Amount of line 67 you want applied to your 2002 estimated tax	69	

Amount You Owe

70	Amount you owe. Subtract line 66 from line 58. For details on how to pay, see page 52	70	
71	Estimated tax penalty. Also include on line 70	71	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 53)? ☒ Yes. Complete the following. ☐ No

Designee's name ▶ Mr. Chris Werwega Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See page 19. Keep a copy for your records.

Your signature ▶ Date ▶ 08-06-08 Your occupation ▶ Pres. Pieron Technologies Daytime phone number ▶

Spouse's signature ▶ Date ▶ Spouse's occupation ▶

Paid Preparer's Use Only

Preparer's signature ▶ Date ▶ Check if self-employed ☐ Preparer's SSN or PTIN ▶

Firm's name for yours if self-employed, address, and ZIP code ▶ EIN ▶ Phone no. () ▶

Form 1040 (2001)

This Product Contains Sensitive Taxpayer Data

Tracking Number: 100029793077

Tax Period Requested: December, 2001

NOT Statutory Employee

Borrower's Social Security Number:

Form **1116**
Department of the Treasury
Internal Revenue Service (99)

Foreign Tax Credit
(Individual, Estate, Trust, or Nonresident Alien Individual)
▶ Attach to Form 1040, 1040NR, 1041, or 990-T.
▶ See separate instructions.

OMB No. 1545-0121

2001Attachment
Sequence No. 19Name James D. Pieron

Identifying number as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- ☐ a Passive income
☐ b High withholding tax interest
☐ c Financial services income
☐ d Shipping income
☐ e Dividends from a DISC or former DISC
☐ f Certain distributions from a foreign sales corporation (FSC) or former FSC
☐ g Lump-sum distributions
☐ h Section 901(j) income
☐ i Certain income re-sourced by treaty
☒ j General limitation income

k Resident of (name of country) ▶ Switzerland

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
1 Enter the name of the foreign country or U.S. possession ▶	Switzerland			
1 Gross income from sources within country shown above and of the type checked above. See page 8 of the instructions:				
	36,453			104 36,453
Deductions and losses (Caution: See pages 8 and 9 of the instructions):				
2 Expenses definitely related to the income on line 1 (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction. See instructions	4,550			
b Other deductions (attach statement)				
c Add lines 3a and 3b				
d Gross foreign source income. See instructions				
e Gross income from all sources. See instructions				
f Divide line 3d by line 3e. See instructions				
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense. See instructions:				
a Home mortgage interest (use worksheet on page 9 of the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	31,903			6 4,550
7 Subtract line 6 from line 1. Enter the result here and on line 14, page 2 ▶				7 31,903

Part II Foreign Taxes Paid or Accrued (See page 9 of the instructions.)

Country	Credit is claimed for taxes (you must check one) (m) <input checked="" type="checkbox"/> Paid (n) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued							(g) Total foreign taxes paid or accrued (add cols. (f) through (w))	
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(e) Other foreign taxes paid or accrued	Taxes withheld at source on:				
		(f) Dividends	(g) Rents and royalties	(h) Interest	(e) Other foreign taxes paid or accrued	(i) Dividends	(j) Rents and royalties	(k) Interest		
A	12-31-01				16,485.5				9,891	
B										
C										
8	Add lines A through C, column (x). Enter the total here and on line 9, page 2 ▶									8 9,891

For Paperwork Reduction Act Notice, see page 12 of the instructions.

Cat. No. 11440U

Form 1116 (2001)

Form 1116 (2001)

Page 2

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	9,891	
10	Carryback or carryover (attach detailed computation)	10		
11	Add lines 9 and 10	11	9,891	
12	Reduction in foreign taxes. See page 10 of the instructions	12	-	
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit	13	9,891	
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See page 10 of the instructions	14	31,903	
15	Adjustments to line 14. See page 10 of the instructions	15		
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16	31,903	
17	Individuals: Enter the amount from Form 1040, line 37. If you are a nonresident alien, enter the amount from Form 1040NR, line 36. Estates and trusts: Enter your taxable income without the deduction for your exemption <i>Caution: If you figured your tax using the special rates on capital gains, see page 12 of the instructions.</i>	17	35,503	
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"	18	.90	
19	Individuals: Enter the amount from Form 1040, line 40. If you are a nonresident alien, enter the amount from Form 1040NR, line 39. Estates and trusts: Enter the total of Form 1041, Schedule G, lines 1a and 1b, or the total of Form 990-T, lines 36 and 37.	19	5,866	
20	Multiply line 19 by line 18 (maximum amount of credit)	20	5,279	
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV. See page 12 of the instructions	21	5,279	

Part IV Summary of Credits From Separate Parts III (See page 12 of the instructions.)

22	Credit for taxes on passive income	22		
23	Credit for taxes on high withholding tax interest	23		
24	Credit for taxes on financial services income	24		
25	Credit for taxes on shipping income	25		
26	Credit for taxes on dividends from a DISC or former DISC and certain distributions from a FSC or former FSC	26		
27	Credit for taxes on lump-sum distributions	27		
28	Credit for taxes on certain income re-sourced by treaty	28		
29	Credit for taxes on general limitation income	29		
30	Add lines 22 through 29	30		
31	Enter the smaller of line 19 or line 30	31	5,279	
32	Reduction of credit for international boycott operations. See instructions for line 12 on page 10.	32	-	
33	Subtract line 32 from line 31. This is your foreign tax credit. Enter here and on Form 1040, line 43; Form 1040NR, line 42; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a	33	5,279	

Form 1116 (2001)

